Advanced Certification

Based on the information in this document:

- Complete Brenda Bradford's tax return. Choose and complete all the applicable worksheets and tables from this document to complete the forms.
- Perform a thorough Quality Review on the tax return for taxpayers Joseph and Roberta Flint.
- Complete Esther Lincoln's tax return. Choose and complete the applicable worksheets and tables from this document to complete the forms.

When you have completed all the forms for both scenarios, return to Link and Learn to take the VRPP Certification test for the Advanced level.

Advanced Scenario 1

Brenda Bradford is a single mother with a son, Franklin, who is a full time student at the local university. He lives at home and is in his second year of college. The university classifies him as a sophomore. You ask if Franklin had income to contribute to his support. Brenda tells you he did not.

In addition to the social security cards, Brenda hands you her completed *Interview and Intake Sheet*. You ask Brenda if she wants to contribute to the Presidential Campaign Fund and she says no. When asked, Brenda states she is a custodian at Hamilton High School and has no other income. In addition to her Forms W-2, she gives you a tuition statement from her son's university and asks what she should do with it.

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for

BRENDA ELLEN BRADFORD

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for

FRANKLIN BRIAN BRADFORD

Form **13614** (Rev. 11-2005)	**INTERVIEW AND INTAKE SHEET**	

Instructions: This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

You will need:

- [x] Valid Picture I.D.
- [x] Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
- [x] Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
- [ ] Provider's address and Tax Identification Number for Child/Dependent Care Credit
- [ ] Form 8332 or copy of divorce decree for non-custodial parent claiming child
- [x] Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
- [ ] Copy of prior year's tax return, **if available**

Your First Name BRENDA	M.I. E	Last Name BRADFORD
Spouse's First Name	M.I.	Spouse's Last Name, if different
Address 224 W 83RD STREET	City Your City	State Your St. Zip Code Your Zip
Telephone Number: Daytime Your Number	Evening	Cell
Your Date of Birth (mm/dd/yyyy) 11 / 14 / 1960		Spouse's Date of Birth (mm/dd/yyyy) / /

Critical Data

Check if U.S. Citizen or resident alien all year: [x] Taxpayer [ ] Spouse

Check if lived in U.S. for more than 6 months: [x] Taxpayer [ ] Spouse

Check if Legally Blind: [ ] Taxpayer [ ] Spouse

Check if Permanently Disabled: [ ] Taxpayer [ ] Spouse

As of December 31st were you: [x] Single [ ] Legally Married [ ] Separated [ ] Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? [ ] Yes [ ] No [x] N/A

Is your spouse deceased? [ ] Yes [ ] No — If yes, date spouse died (mm/dd/yyyy) / /

Can your parents or someone else claim you or your spouse as a dependent on their tax return? [ ] Yes [x] No

Did you provide more than half the cost of keeping up a home for the year? [x] Yes [ ] No

Has the Earned Income Credit been disallowed by IRS? [ ] Yes [x] No

Family and Dependent Information

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, *see Special Rules below	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of $3200 or more?	Is person qualifying child of another person?
FRANKLIN	BRADFORD	04-12-1985	SON	12	YES	NO	YES	NO	YES	NO	NO

***Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? [ ] Yes [ ] No
- Is the child in custody of one or both parents for more than half of the year? [ ] Yes [ ] No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? [ ] Yes [ ] No

During the tax year did you, your spouse, or anyone in your household:

Receive any investment Income (For example: interest or dividends)?	☐ Yes	☒ No	Pay student loan interest?	☐ Yes	☒ No	
Receive a distribution from an IRA or retirement plan?	☐ Yes	☒ No	Attend college or vocational school?	☒ Yes	☒ No	
Receive Social Security payments?	☐ Yes	☒ No	Own a home?	☐ Yes	☒ No	
Receive unemployment payments?	☐ Yes	☒ No	Pay for child/dependent care that allowed you to work?	☐ Yes	☒ No	
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	☐ Yes	☒ No	Can someone other than you use your child to claim the EITC?	☐ Yes	☐ No	☒ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	☒ No				

Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☒ Yes ☐ No

Note: Answer all three questions, each one stands on its own merit.

Service Statement: You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Date

Interview Notes:

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)

a Control number		OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile.
123223				

Box	Content
b Employer identification number (EIN)	XX-XXXXXXX
c Employer's name, address, and ZIP code	HAMILTON HIGH SCHOOL 200 THIRD STREET Your City, State ZIP
d Employee's social security number	XXX-XX-XXXX
e Employee's first name and initial / Last name	BRENDA BRADFORD 224 W 83RD STREET YOUR CITY, STATE ZIP
f Employee's address and ZIP code	

1 Wages, tips, other compensation: 23,087.76	2 Federal income tax withheld: 1,048.22
3 Social security wages: 23,087.76	4 Social security tax withheld: 1,431.00
5 Medicare wages and tips: 23,087.76	6 Medicare tax withheld: 335.00
7 Social security tips	8 Allocated tips
9 Advance EIC payment	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12 (Code)
13 Statutory employee ☐ Retirement plan ☑ Third-party sick pay ☐	12b (Code)
14 Other	12c (Code)
	12d (Code)

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
XX	XX-XXXXXXX	23,087.76	231.00			

Form **W-2** Wage and Tax Statement **2005**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number YOUR STATE LOTTERY	1 Gross winnings 1265.00	2 Federal income tax withheld 0.00	OMB No. 1545-0238 **2005** **Form W-2G** **Certain Gambling Winnings**
	3 Type of wager LOTTERY	4 Date won 05 06 2005	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code BRENDA BRADFORD	9 Winner's taxpayer identification no. XXX-XX-XXXX	10 Window	This information is being furnished to the Internal Revenue Service.
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no. ST-XXXXXXX	14 State income tax withheld 0.00	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Brenda Bradford **Date ►** 05/06/2005

Form **W-2G** Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number STATE UNIVERSITY	1 Payments received for qualified tuition and related expenses $ 1,698 2 Amounts billed for qualified tuition and related expenses $	OMB No. 1545-1574 **2005** Form **1098-T**	**Tuition Statement**
FILER'S Federal identification no. XX-XXXXXXX — STUDENT'S social security number XXX-XX-XXXX	3 Adjustments made for a prior year $	4 Scholarships or grants $	**Copy B** **For Student**
STUDENT'S name FRANKLIN BRADFORD	5 Adjustments to scholarships or grants for a prior year $		This is important tax information and is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 224 W 83RD STREET City, state, and ZIP code YOUR CITY, STATE ZIP	6 The amount in box 1 or 2 includes amounts for an academic period beginning January- March 2006 (if checked) ☐	7 Reimbursements or refunds of qualified tuition and related expenses from an insurance contract $	
Service Provider/Acct. No. (see instructions)	8 Check if at least half-time student ☑	9 Check if a graduate student . . . ☐	

Form **1098-T** (keep for your records) Department of the Treasury - Internal Revenue Service

Advanced Quality Review

A volunteer at your site has completed a tax return for taxpayers Joseph and Roberta Flint. The return has at least two critical errors. Use the following materials to perform a Quality Review of the return.

a Control number		OMB No. 1545-0008	Safe, accurate, FAST! Use e-file	Visit the IRS website at www.irs.gov/efile.

b Employer identification number (EIN) XX-XXXXXXX	1 Wages, tips, other compensation 13,309.00	2 Federal income tax withheld 854.00
c Employer's name, address, and ZIP code LOYOLA SCHOOLS 1605 MAIN STREET YOUR CITY, STATE ZIP	3 Social security wages 13,309.00	4 Social security tax withheld 837.56
	5 Medicare wages and tips 13,309.00	6 Medicare tax withheld 195.88
	7 Social security tips	8 Allocated tips
d Employee's social security number XXX-XX-XXXX	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial / Last name ROBERTA A. FLINT 124 Princeton Street YOUR CITY, STATE ZIP	11 Nonqualified plans	12a See instructions for box 12
	13 Statutory employee / Retirement plan / Third-party sick pay	12b
	14 Other	12c
f Employee's address and ZIP code		12d

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
XX	XX-XXXXXXX	13,309.00	73.00			

Form **W-2 Wage and Tax Statement** 2005

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008	Safe, accurate, FAST! Use e-file	Visit the IRS website at www.irs.gov/efile.

b Employer identification number (EIN) XX-XXXXXXX	1 Wages, tips, other compensation 13,141.00	2 Federal income tax withheld 131.00
c Employer's name, address, and ZIP code Marshal Construction P.O. Box 785 YOUR CITY, STATE ZIP	3 Social security wages 13,141.00	4 Social security tax withheld 814.74
	5 Medicare wages and tips 13,141.00	6 Medicare tax withheld 190.54
	7 Social security tips	8 Allocated tips
d Employee's social security number XXX-XX-XXXX	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial / Last name Joseph A. FLINT 124 Princeton Street YOUR CITY, STATE ZIP	11 Nonqualified plans	12a See instructions for box 12
	13 Statutory employee / Retirement plan / Third-party sick pay	12b
	14 Other	12c
f Employee's address and ZIP code		12d

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
XX	XX-XXXXXXX	13,141.00	21.00			

Form **W-2 Wage and Tax Statement** 2005

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Form 13614 (Rev. 11-2005)	INTERVIEW AND INTAKE SHEET

Instructions: This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

You will need:

- ☒ Valid Picture I.D.
- ☒ Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
- ☒ Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
- ☐ Provider's address and Tax Identification Number for Child/Dependent Care Credit
- ☐ Form 8332 or copy of divorce decree for non-custodial parent claiming child
- ☒ Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
- ☐ Copy of prior year's tax return, **if available**

Your First Name JOSEPH	M.I. A	Last Name FLINT	
Spouse's First Name ROBERTA	M.I. A	Spouse's Last Name, if different	
Address 124 PRINCE DRIVE	City Your City	State Your St.	Zip Code Your Zip
Telephone Number: Daytime Your Number	Evening	Cell	
Your Date of Birth (mm/dd/yyyy) 10 / 13 / 1972	Spouse's Date of Birth (mm/dd/yyyy) 9 / 13 / 1975		

Critical Data

Check if U.S. Citizen or resident alien all year: ☒ Taxpayer ☒ Spouse

Check if lived in U.S. for more than 6 months: ☒ Taxpayer ☒ Spouse

Check if Legally Blind: ☐ Taxpayer ☐ Spouse

Check if Permanently Disabled: ☐ Taxpayer ☐ Spouse

As of December 31st were you: ☐ Single ☒ Legally Married ☐ Separated ☐ Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? ☒ Yes ☐ No ☐ N/A

Is your spouse deceased? ☐ Yes ☒ No | If yes, date spouse died (mm/dd/yyyy) / /

Can your parents or someone else claim you or your spouse as a dependent on their tax return? ☐ Yes ☒ No

Did you provide more than half the cost of keeping up a home for the year? ☒ Yes ☐ No

Has the Earned Income Credit been disallowed by IRS? ☐ Yes ☒ No

Family and Dependent Information

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, *see Special Rules below	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of $3200 or more?	Is person qualifying child of another person?
TIMOTHY	FLINT	11-19-1990	SON	12	YES	NO	YES	NO	YES	NO	NO

***Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? ☐ Yes ☐ No
- Is the child in custody of one or both parents for more than half of the year? ☐ Yes ☐ No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? ☐ Yes ☐ No

During the tax year did you, your spouse, or anyone in your household:

Receive any investment Income (For example: interest or dividends)?	☐ Yes	☒ No	Pay student loan interest?	☐ Yes	☒ No	
Receive a distribution from an IRA or retirement plan?	☐ Yes	☒ No	Attend college or vocational school?	☐ Yes	☒ No	
Receive Social Security payments?	☐ Yes	☒ No	Own a home?	☐ Yes	☒ No	
Receive unemployment payments?	☒ Yes	☐ No	Pay for child/dependent care that allowed you to work?	☐ Yes	☒ No	
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	☐ Yes	☒ No	Can someone other than you use your child to claim the EITC?	☐ Yes	☒ No	☐ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	☒ No				

Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☒ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☒ Yes ☐ No

Note: Answer all three questions, each one stands on its own merit.

Service Statement: You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Date

Interview Notes:

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)

Customer requests direct deposit. Confirmed account information with 1st National Bank
Routing Number 602XXXXXX
Account Number XXXXXXXXX

Customer did not have 1099-G but reports receiving $4215 in Unemployment Benefits over 3 months in early 2005.

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2005** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20 OMB No. 1545-0074

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial: JOSEPH A.	Last name: FLINT		**Your social security number**: XXX-XX-XXXX
If a joint return, spouse's first name and initial: ROBERTA A.	Last name: FLINT		**Spouse's social security number**: XXX-XX-XXXX
Home address (number and street). If you have a P.O. box, see page 16.: 124 PRINCETON STREET		Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: YOUR CITY, STATE ZIP			Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☑ **You** ☑ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☑ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☑ **Spouse**

Boxes checked on 6a and 6b: 2
No. of children on 6c who:
• **lived with you**: 1
• **did not live with you due to divorce or separation (see page 18)**:
Dependents on 6c not entered above:
Add numbers on lines above ▶ 3

c **Dependents:**

If more than four dependents, see page 18.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 18)
TIMOTHY FLINT	XXX-XX-XXXX	SON	☑
			☐
			☐
			☐

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Line	Description		Line	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	26,450
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 20)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a	b Taxable amount (see page 22)	15b	
16a	Pensions and annuities 16a	b Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	4,215
20a	Social security benefits 20a	b Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	30,665

Adjusted Gross Income

Line	Description		Line	Amount
23	Educator expenses (see page 26)	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page XX)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page XX)	32		
33	Student loan interest deduction (see page XX)	33		
34	Tuition and fees deduction (see page XX)	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35		36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	30,665

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75. Cat. No. 11320B Form **1040** (2005)

Tax and Credits

Line	Description	Sub-line	Amount	Line	Amount
38	Amount from line 37 (adjusted gross income)			38	30,665
39a	Check if: ☐ You were born before January 2, 1941, ☐ Blind. ☐ Spouse was born before January 2, 1941, ☐ Blind. Total boxes checked ▶ 39a				
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 39b ☐				
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)			40	5,000
41	Subtract line 40 from line 38			41	25,665
42	If line 38 is $109,475 or less, multiply $3,200 by the total number of exemptions claimed on line 6d. If line 38 is over $109,475, see the worksheet on page 33			42	9,600
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	16,065
44	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972			44	1,681
45	Alternative minimum tax (see page 35). Attach Form 6251			45	
46	Add lines 44 and 45 ▶			46	1,681
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Credit for the elderly or the disabled. Attach Schedule R	49			
50	Education credits. Attach Form 8863	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Child tax credit (see page 37). Attach Form 8901 if required	52	1,000		
53	Adoption credit. Attach Form 8839	53			
54	Credits from: a ☐ Form 8396 b ☐ Form 8859	54			
55	Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Specify ____	55			
56	Add lines 47 through 55. These are your total credits			56	1,000
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶			57	681

Standard Deduction for—
- People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, $5,000

Married filing jointly or Qualifying widow(er), $10,000

Head of household, $7,300

Other Taxes

Line	Description	Line	Amount
58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax ▶	63	

Payments

Line	Description	Sub-line	Amount	Line	Amount
64	Federal income tax withheld from Forms W-2 and 1099	64	982		
65	2005 estimated tax payments and amount applied from 2004 return	65			
66a	Earned income credit (EIC)	66a	966		
b	Nontaxable combat pay election ▶ 66b				
67	Excess social security and tier 1 RRTA tax withheld (see page 54)	67			
68	Additional child tax credit. Attach Form 8812	68			
69	Amount paid with request for extension to file (see page 54)	69			
70	Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	70			
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments ▶			71	1,948

If you have a qualifying child, attach Schedule EIC.

Refund

Line	Description	Line	Amount
72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	1,267
73a	Amount of line 72 you want refunded to you ▶	73a	1,267
b	Routing number 6 0 2 X X X X X X ▶ c Type: ☑ Checking ☐ Savings		
d	Account number X X X X X X X X X X X X		
74	Amount of line 72 you want applied to your 2006 estimated tax ▶ 74		

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

Amount You Owe

Line	Description	Line	Amount
75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55 ▶	75	
76	Estimated tax penalty (see page 55) 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ Yes. Complete the following. ☑ No

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 17. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		TRUCK DRIVER	(XXX) XXX-XXXX
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		SECRETARY	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Child Tax Credit Worksheet—Line 52

Keep for Your Records

CAUTION

- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2005 and meet the other requirements listed on page 41.
- **Do not** use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children: 1 × $1,000. Enter the result. — **1** 1000

2. Enter the amount from Form 1040, line 46. — **2** 1681

3. Add the amounts from Form 1040:

Line 47 ________

Line 48 + ________

Line 49 + ________

Line 50 + ________

Line 51 + ________ Enter the total. — **3** ________

4. Are the amounts on lines 2 and 3 the same?

☐ **Yes.** STOP
You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☑ **No.** Subtract line 3 from line 2. — **4** 1681

5. Is the amount on line 1 more than the amount on line 4?

☑ **Yes.** Enter the amount from line 4. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 1.

This is your child tax credit. — **5** 1000

Enter this amount on Form 1040, line 52.

1040

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 68, if you answered "Yes" on line 4 **or** line 5 above.

- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.

Advanced Scenario 2

Esther Lincoln asks you to prepare her return. She is a retired school teacher who was widowed in 1999 and has not remarried. She does not want $3 to go to the Presidential Election Campaign, and has completed an *Interview & Intake Sheet* to assist with her return preparation. Mrs. Lincoln made estimated tax payments of $450 per quarter (a total of $1,800) in 2005.

Mrs. Lincoln retired from the Salem Public School System on December 10, 2004 and received her first pension check on January 2, 2005 and has received monthly checks ever since. In addition to her pension and Social Security benefits, Mrs. Lincoln received $400 in interest income in 2005 and sold some stock. She had purchased 100 shares of AEP stock on June 1, 2003 for $8,456. She sold 30 shares of AEP on May 2, 2005 for $4,522 and wants to know how to handle this on her return.

Mrs. Lincoln also informs you that on February 18, 2005 she sold a lake lot for $6,500 cash to a friend of the family. It was a fair market transaction with no selling expenses. Mrs. Lincoln explains that she acquired the property through inheritance from her father. He had originally purchased the lot for $1,000 in 1976. Mrs. Lincoln's father died on June 1, 1984. The fair market value of the property in 1984 when she received title from her father's estate was $3,000. Mrs. Lincoln asks if there is anything she needs to report with this sale.

Mrs. Lincoln tells you that in the fall of 2005 she began a small business making specialty teddy bears. She grossed $4,200. She had some expenses including $600 for supplies, shipping $300, business phone and internet services $120 and $60 in bus tokens and taxi expenses for business related travel as she does not drive. If entitled to a refund, Mrs. Lincoln wants it deposited into her checking account.

SOCIAL SECURITY

XXX-XX-XXXX

This number has been established for

ESTHER LINCOLN

Form **13614** (Rev. 11-2005)	**INTERVIEW AND INTAKE SHEET**	

Instructions: This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

You will need:

- [X] Valid Picture I.D.
- [X] Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
- [X] Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
- [ ] Provider's address and Tax Identification Number for Child/Dependent Care Credit
- [ ] Form 8332 or copy of divorce decree for non-custodial parent claiming child
- [X] Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
- [ ] Copy of prior year's tax return, **if available**

Your First Name ESTHER		M.I. A	Last Name LINCOLN		
Spouse's First Name		M.I.	Spouse's Last Name, if different		
Address 1809 N ALBANY STREET		City Your City	State Your St.	Zip Code Your Zip	
Telephone Number: Daytime Your Number			Evening	Cell	
Your Date of Birth (mm/dd/yyyy) 2 / 11 / 1938			Spouse's Date of Birth (mm/dd/yyyy) / /		

Critical Data

Check if U.S. Citizen or resident alien all year: [X] Taxpayer [ ] Spouse

Check if lived in U.S. for more than 6 months: [X] Taxpayer [ ] Spouse

Check if Legally Blind: [ ] Taxpayer [ ] Spouse

Check if Permanently Disabled: [ ] Taxpayer [ ] Spouse

As of December 31st were you: [X] Single [ ] Legally Married [ ] Separated [ ] Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? [ ] Yes [X] No [ ] N/A

Is your spouse deceased? [X] Yes [ ] No — If yes, date spouse died (mm/dd/yyyy) 6 / 15 / 1999

Can your parents or someone else claim you or your spouse as a dependent on their tax return? [ ] Yes [X] No

Did you provide more than half the cost of keeping up a home for the year? [X] Yes [ ] No

Has the Earned Income Credit been disallowed by IRS? [ ] Yes [X] No

Family and Dependent Information

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, *see Special Rules below	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of $3200 or more?	Is person qualifying child of another person?

***Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? [ ] Yes [ ] No
- Is the child in custody of one or both parents for more than half of the year? [ ] Yes [ ] No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? [ ] Yes [ ] No

During the tax year did you, your spouse, or anyone in your household:

Receive any investment Income (For example: interest or dividends)?	☒ Yes	☐ No	Pay student loan interest?	☐ Yes	☒ No	
Receive a distribution from an IRA or retirement plan?	☒ Yes	☐ No	Attend college or vocational school?	☐ Yes	☒ No	
Receive Social Security payments?	☒ Yes	☐ No	Own a home?	☒ Yes	☐ No	
Receive unemployment payments?	☐ Yes	☒ No	Pay for child/dependent care that allowed you to work?	☐ Yes	☒ No	
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	☐ Yes	☒ No	Can someone other than you use your child to claim the EITC?	☐ Yes	☐ No	☒ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	☒ No				

Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☒ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☒ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☒ No

Note: Answer all three questions, each one stands on its own merit.

Service Statement: You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Date

Interview Notes:

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)

Esther Lincoln 1234

1809 N. Albany Street

Your City, State ZIP Date________________

(555) 444-5555

Pay to the

Order of____$__________

____Dollars

National Bank

For____________________

XXXXXXXXX:0001112222234 1234 ____________________________________

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code SALEM PUBLIC SCHOOLS 277 W. ALLEN STREET YOUR CITY, STATE ZIP	1 Gross distribution $ 28,792 2a Taxable amount $	OMB No. 1545-0119 2005 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	2b Taxable amount not determined ☑	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S Federal identification number XX-XXXXXXX RECIPIENT'S identification number XXX-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 2,597.00	
RECIPIENT'S name ESTHER LINCOLN	5 Employee contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 1809 N. ALBANY STREET	7 Distribution code(s) 7 IRA/ SEP/ SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code YOUR CITY, STATE ZIP	9a Your percentage of total distribution %	9b Total employee contributions $ 25,788	
Account number (see instructions)	10 State tax withheld $ 353 $	11 State/Payer's state no. XX-XXXXXX	12 State distribution $ 28,792 $
	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form 1099-R Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2005
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
ESTHER A. LINCOLN	XXX-XX-XXXX

Box 3. Benefits Paid in 2005	Box 4. Benefits Repaid to SSA in 2005	Box 5. Net Benefits for 2005 *(Box 3 minus Box 4)*
6,768.00	0.00	6,768.00

DESCRIPTION OF AMOUNT IN BOX 3

Benefits paid by direct deposit $5,820

MEDICARE PREMIUMS DEDUCTED $ 948.00

TOTAL $6,768

DESCRIPTION OF AMOUNT IN BOX 4

NONE

Box 6. Voluntary Federal Income Tax Withholding

0.00

Box 7. Address

1809 N ALBANY STREET
YOUR CITY, STATE ZIP

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Form SSA-1099-SM (1-2006) DO NOT RETURN THIS FORM TO SSA OR IRS

☐ CORRECTED (if checked)

Form 1099-B — Proceeds From Broker and Barter Exchange Transactions — 2005

OMB No. 1545-0715

Field	Value
PAYER'S name, street address, city, state, ZIP code, and telephone no.	WASHINGTON CAPITAL 1345 FREMONT STREET YOUR CITY, STATE ZIP
1a Date of sale or exchange	05/02/2005
1b CUSIP no.	
2 Stocks, bonds, etc.	$ 4,522
Reported to IRS	☐ Gross proceeds ☑ Gross proceeds less commissions and option premiums
PAYER'S Federal identification number	XX-XXXXXXX
RECIPIENT'S identification number	XXX-XX-XXXX
3 Bartering	$
4 Federal income tax withheld	$
RECIPIENT'S name	ESTHER LINCOLN
Street address (including apt. no.)	1809 N ALBANY STREET
City, state, and ZIP code	YOUR CITY, STATE ZIP
5 No. of shares exchanged	
6 Classes of stock exchanged	
7 Description	30 SHARES AEP INCORPORATED
8 Profit or (loss) realized in 2005	$
9 Unrealized profit or (loss) on open contracts—12/31/2004	$
CORPORATION'S name, street address, city, state, and ZIP code	
10 Unrealized profit or (loss) on open contracts—12/31/2005	$
11 Aggregate profit or (loss)	$
Account number (see instructions)	
12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . .	☐

Copy B

For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-B** (keep for your records) Department of the Treasury - Internal Revenue Service

Blank Tax Forms, Schedules, and Worksheets

Choose from the following forms, schedules, and worksheets to complete the scenarios.

Form **1040** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2005

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20 — OMB No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name		**Your social security number**
If a joint return, spouse's first name and initial	Last name		**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 16.		Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.			Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

Boxes checked on 6a and 6b ____

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 18)
			☐
			☐
			☐
			☐

If more than four dependents, see page 18.

No. of children on 6c who:
- **lived with you** ____
- **did not live with you due to divorce or separation (see page 18)** ____

Dependents on 6c not entered above ____

d Total number of exemptions claimed — **Add numbers on lines above** ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Line	Description		Line	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 20)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a	**b** Taxable amount (see page 22)	15b	
16a	Pensions and annuities 16a	**b** Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits 20a	**b** Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

Line	Description		Line	Amount
23	Educator expenses (see page 26)	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page XX)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid **b** Recipient's SSN ▶	31a		
32	IRA deduction (see page XX)	32		
33	Student loan interest deduction (see page XX)	33		
34	Tuition and fees deduction (see page XX)	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35		36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, $5,000

Married filing jointly or Qualifying widow(er), $10,000

Head of household, $7,300

38 Amount from line 37 (adjusted gross income) **38**

39a Check if: { ☐ **You** were born before January 2, 1941, ☐ Blind. / ☐ **Spouse** was born before January 2, 1941, ☐ Blind. } **Total boxes checked ▶ 39a** ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ **39b** ☐

40 **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . **40**

41 Subtract line 40 from line 38 . . . . **41**

42 If line 38 is $109,475 or less, multiply $3,200 by the total number of exemptions claimed on line 6d. If line 38 is over $109,475, see the worksheet on page 33 . . . . **42**

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . **43**

44 **Tax** (see page 33). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . . . **44**

45 **Alternative minimum tax** (see page 35). Attach Form 6251 . . . . **45**

46 Add lines 44 and 45 . . . . ▶ **46**

47 Foreign tax credit. Attach Form 1116 if required **47**

48 Credit for child and dependent care expenses. Attach Form 2441 **48**

49 Credit for the elderly or the disabled. Attach Schedule R . **49**

50 Education credits. Attach Form 8863 . . . . **50**

51 Retirement savings contributions credit. Attach Form 8880 . **51**

52 Child tax credit (see page 37). Attach Form 8901 if required **52**

53 Adoption credit. Attach Form 8839 . . . . **53**

54 Credits from: **a** ☐ Form 8396 **b** ☐ Form 8859 . . . **54**

55 Other credits. Check applicable box(es): **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Specify ________ . . **55**

56 Add lines 47 through 55. These are your **total credits** **56**

57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- . . . . . . ▶ **57**

Other Taxes

58 Self-employment tax. Attach Schedule SE **58**

59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . **59**

60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **60**

61 Advance earned income credit payments from Form(s) W-2 . . . . **61**

62 Household employment taxes. Attach Schedule H **62**

63 Add lines 57 through 62. This is your **total tax** . . . . ▶ **63**

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 . . **64**

65 2005 estimated tax payments and amount applied from 2004 return **65**

66a **Earned income credit (EIC)** **66a**

b Nontaxable combat pay election ▶ **66b**

67 Excess social security and tier 1 RRTA tax withheld (see page 54) **67**

68 Additional child tax credit. Attach Form 8812 . . . . . **68**

69 Amount paid with request for extension to file (see page 54) **69**

70 Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885 . **70**

71 Add lines 64, 65, 66a, and 67 through 70. These are your **total payments** . . . . ▶ **71**

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you **overpaid** **72**

73a Amount of line 72 you want **refunded to you** . . . . ▶ **73a**

▶ b Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings

▶ d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

74 Amount of line 72 you want **applied to your 2006 estimated tax** ▶ **74**

Amount You Owe

75 **Amount you owe.** Subtract line 71 from line 63. For details on how to pay, see page 55 ▶ **75**

76 Estimated tax penalty (see page 55) **76**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign Here

Joint return? See page 17.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	( )

Form **1040** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2005

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20 OMB No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name		**Your social security number**
If a joint return, spouse's first name and initial	Last name		**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 16.		Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.			Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 18)
			☐
			☐
			☐
			☐

If more than four dependents, see page 18.

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 18)**

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Line	Description		Line
7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends (see page 20)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	**b** Taxable amount (see page 22)	15b
16a	Pensions and annuities 16a	**b** Taxable amount (see page 22)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a	**b** Taxable amount (see page 24)	20b
21	Other income. List type and amount (see page 24)		21
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjusted Gross Income

Line	Description		Line
23	Educator expenses (see page 26)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page XX)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ▶	31a	
32	IRA deduction (see page XX)	32	
33	Student loan interest deduction (see page XX)	33	
34	Tuition and fees deduction (see page XX)	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

Tax and Credits

Standard Deduction for—
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, $5,000

Married filing jointly or Qualifying widow(er), $10,000

Head of household, $7,300

38 Amount from line 37 (adjusted gross income) 38

39a Check if: ☐ **You** were born before January 2, 1941, ☐ Blind. ☐ **Spouse** was born before January 2, 1941, ☐ Blind. } **Total boxes checked** ▶ **39a** ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ **39b** ☐

40 **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . 40

41 Subtract line 40 from line 38 41

42 If line 38 is $109,475 or less, multiply $3,200 by the total number of exemptions claimed on line 6d. If line 38 is over $109,475, see the worksheet on page 33 . . . 42

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . 43

44 **Tax** (see page 33). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . . 44

45 **Alternative minimum tax** (see page 35). Attach Form 6251 . . . 45

46 Add lines 44 and 45 . . . . ▶ 46

47 Foreign tax credit. Attach Form 1116 if required . . . 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Credit for the elderly or the disabled. Attach Schedule R . 49

50 Education credits. Attach Form 8863 . . . 50

51 Retirement savings contributions credit. Attach Form 8880 . 51

52 Child tax credit (see page 37). Attach Form 8901 if required 52

53 Adoption credit. Attach Form 8839 53

54 Credits from: **a** ☐ Form 8396 **b** ☐ Form 8859 . . . 54

55 Other credits. Check applicable box(es): **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Specify ________ . . 55

56 Add lines 47 through 55. These are your **total credits** 56

57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- . . . ▶ 57

Other Taxes

58 Self-employment tax. Attach Schedule SE 58

59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . 59

60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60

61 Advance earned income credit payments from Form(s) W-2 61

62 Household employment taxes. Attach Schedule H 62

63 Add lines 57 through 62. This is your **total tax** . . . . ▶ 63

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 . . 64

65 2005 estimated tax payments and amount applied from 2004 return 65

66a **Earned income credit (EIC)** 66a

b Nontaxable combat pay election ▶ 66b

67 Excess social security and tier 1 RRTA tax withheld (see page 54) 67

68 Additional child tax credit. Attach Form 8812 . . . 68

69 Amount paid with request for extension to file (see page 54) 69

70 Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885 . 70

71 Add lines 64, 65, 66a, and 67 through 70. These are your **total payments** . . . ▶ 71

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you **overpaid** 72

73a Amount of line 72 you want **refunded to you** . . . . ▶ 73a

▶ b Routing number ▶ **c** Type: ☐ Checking ☐ Savings

▶ d Account number

74 Amount of line 72 you want **applied to your 2006 estimated tax** ▶ 74

Amount You Owe

75 **Amount you owe.** Subtract line 71 from line 63. For details on how to pay, see page 55 ▶ 75

76 Estimated tax penalty (see page 55) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature | Date | Your occupation | Daytime phone number ( )

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no. ( )

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SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. 07

Name(s) shown on Form 1040 | **Your social security number**

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see page A-2) . . . **1**

2 Enter amount from Form 1040, line 38 **2**

3 Multiply line 2 by 7.5% (.075) **3**

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

Taxes You Paid

(See page A-2.)

5 State and local **(check only one box)**:
- **a** ☐ Income taxes, **or**
- **b** ☐ General sales taxes (see page A-2) . . . **5**

6 Real estate taxes (see page A-3) **6**

7 Personal property taxes **7**

8 Other taxes. List type and amount ► **8**

9 Add lines 5 through 8 . . . . **9**

Interest You Paid

(See page A-3.)

Note. Personal interest is not deductible.

10 Home mortgage interest and points reported to you on Form 1098 **10**

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ► **11**

12 Points not reported to you on Form 1098. See page A-4 for special rules **12**

13 Investment interest. Attach Form 4952 if required. (See page A-4.) **13**

14 Add lines 10 through 13 . . . . **14**

Gifts to Charity

If you made a gift and got a benefit for it, see page A-4.

15 Gifts by cash or check. If you made any gift of $250 or more, see page A-4 . . . . **15**

16 Other than by cash or check. If any gift of $250 or more, see page A-4. You **must** attach Form 8283 if over $500 **16**

17 Carryover from prior year **17**

18 Add lines 15 through 17 . . . . **18**

Casualty and Theft Losses

19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.) **19**

Job Expenses and Most Other Miscellaneous Deductions

(See page A-5.)

20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ► **20**

21 Tax preparation fees **21**

22 Other expenses—investment, safe deposit box, etc. List type and amount ► **22**

23 Add lines 20 through 22 . . . . **23**

24 Enter amount from Form 1040, line 38 **24**

25 Multiply line 24 by 2% (.02) **25**

26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- **26**

Other Miscellaneous Deductions

27 Other—from list on page A-6. List type and amount ► **27**

Total Itemized Deductions

28 Is Form 1040, line 38, over $145,950 (over $72,975 if married filing separately)?
- ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.
- ☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter. ► **28**

29 If you elect to itemize deductions even though they are less than your standard deduction, check here ► ☐

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Line	Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-2 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Line	Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	6	

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

	You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	Yes	No
7a	At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		
b	If "Yes," enter the name of the foreign country ▶		
8	During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040.** ► **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2005

Attachment Sequence No. **07**

Name(s) shown on Form 1040 | **Your social security number**

Section	Line	Description		
Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.		
	1	Medical and dental expenses (see page A-2)	1	
	2	Enter amount from Form 1040, line 38 [2]		
	3	Multiply line 2 by 7.5% (.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid (See page A-2.)	5	State and local **(check only one box)**: a ☐ Income taxes, **or** b ☐ General sales taxes (see page A-2)	5	
	6	Real estate taxes (see page A-3)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8		9
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ►	11	
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-4 for special rules	12	
	13	Investment interest. Attach Form 4952 if required. (See page A-4.)	13	
	14	Add lines 10 through 13		14
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-4	15	
	16	Other than by cash or check. If any gift of $250 or more, see page A-4. You **must** attach Form 8283 if over $500	16	
	17	Carryover from prior year	17	
	18	Add lines 15 through 17		18
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ►	20	
	21	Tax preparation fees	21	
	22	Other expenses—investment, safe deposit box, etc. List type and amount ►	22	
	23	Add lines 20 through 22	23	
	24	Enter amount from Form 1040, line 38 [24]		
	25	Multiply line 24 by 2% (.02)	25	
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ►		27
Total Itemized Deductions	28	Is Form 1040, line 38, over $145,950 (over $72,975 if married filing separately)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter. ►		28
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here ► ☐		

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side. | **Your social security number**

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. **08**

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶	**1**	
2	Add the amounts on line 1	**2**	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	**3**	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	**4**	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-2 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	**5**	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	**6**	

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

	You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	Yes	No
7a	At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		
b	If "Yes," enter the name of the foreign country ▶		
8	During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

SCHEDULE C-EZ (Form 1040)

Department of the Treasury Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2005

Attachment Sequence No. 09A

Name of proprietor | Social security number (SSN)

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9 ►

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here . . . . ► ☐	1	
2	**Total expenses** (see instructions). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► ______/______/______ .

5 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business ______________ **b** Commuting (see instructions) ______________ **c** Other ______________

6 Do you (or your spouse) have another vehicle available for personal use? . . . . ☐ **Yes** ☐ **No**

7 Was your vehicle available for personal use during off-duty hours? . . . . ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? . . . . ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? . . . . ☐ **Yes** ☐ **No**

Instructions

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See pages C-7 through C-9 of the Instructions for Schedule C for the list of codes.

Line D

You need an employer identification number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, see the Instructions for Form SS-4. If you do not have an EIN, leave line D blank. Do not enter your SSN.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-3 through C-7. If you wish, you can use the optional worksheet below to record your expenses. Enter on lines **b** through **g** the type and amount of expenses not included on line **a.**

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business.

Optional Worksheet for Line 2 (keep a copy for your records)

a	Deductible business meals and entertainment (see page C-5)	**a**		
b		**b**		
c		**c**		
d		**d**		
e		**e**		
f		**f**		
g		**g**		
h	**Total.** Add lines **a** through **g.** Enter here and on line 2	**h**		

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2005

Attachment Sequence No. **12**

Name(s) shown on Form 1040 | **Your social security number**

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold (Mo., day, yr.)	**(d)** Sales price (see page D-6 of the instructions)	**(e)** Cost or other basis (see page D-6 of the instructions)	**(f) Gain or (loss)** Subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2	
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** on page D-6 of the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	**(b)** Date acquired (Mo., day, yr.)	**(c)** Date sold (Mo., day, yr.)	**(d)** Sales price (see page D-6 of the instructions)	**(e)** Cost or other basis (see page D-6 of the instructions)	**(f) Gain or (loss)** Subtract (e) from (d)
8						

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9	
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See page D-1 of the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** on page D-6 of the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15	

Part III **Summary**

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . **16**

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-7 of the instructions . . . . ▶ **18**

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-8 of the instructions . . . . ▶ **19**

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 34 of the Instructions for Form 1040. **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, and then complete the **Schedule D Tax Worksheet** on page D-9 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

} . . . . **21** (   )

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b?

☐ **Yes.** Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 34 of the Instructions for Form 1040.

☐ **No.** Complete the rest of Form 1040.

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

			Yes	No
1 List the type and location of each **rental real estate property:**	**2** For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-3.)			
A		A		
B		B		
C		C		

Income:		Properties A	B	C		Totals (Add columns A, B, and C.)
3 Rents received	3				3	
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-4)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19				19	
20 Depreciation expense or depletion (see page E-4)	20				20	
21 Total expenses. Add lines 19 and 20	21					
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file **Form 6198**	22					
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file **Form 8582.** Real estate professionals must complete line 43 on page 2	23	( )	( )	( )		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses	24	
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26	

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ **Yes** ☐ **No**
If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K–1	(h) Nonpassive loss from Schedule K–1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K–1
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K–1	(e) Deduction or loss from Schedule K–1	(f) Other income from Schedule K–1
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

► Attach to Form 1040. ► See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2005

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ►	

Who Must File Schedule SE

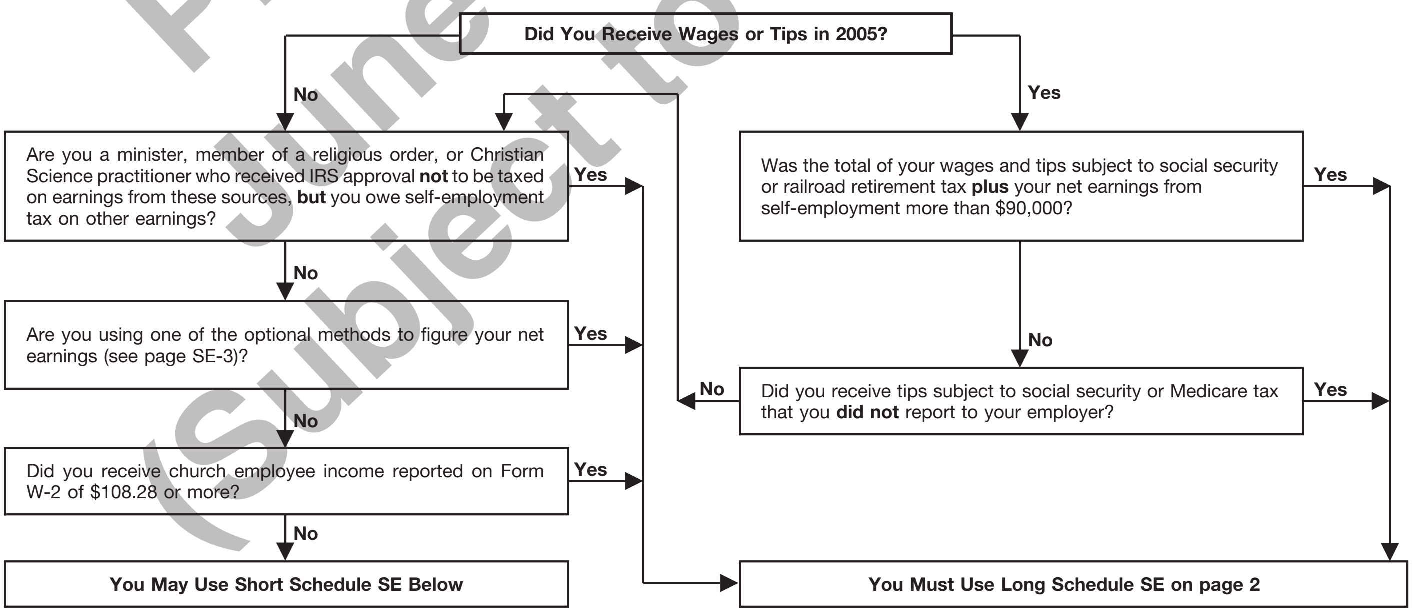
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt–Form 4361" on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax . . . . ►	4	
5	**Self-employment tax.** If the amount on line 4 is: • $90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 58.** • More than $90,000, multiply line 4 by 2.9% (.029). Then, add $11,160.00 to the result. Enter the total here and on **Form 1040, line 58.** . . .	5	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 27** **6**		

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶	

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ▶ ☐

Line	Description			Line	Amount	
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip this line if you use the farm optional method (see page SE-4)			1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-4)			2		
3	Combine lines 1 and 2			3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			4a		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			4b		
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			4c		
5a	Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income	5a				
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-			5b		
6	**Net earnings from self-employment.** Add lines 4c and 5b			6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005			7	90,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $90,000 or more, skip lines 8b through 10, and go to line 11	8a				
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b				
c	Add lines 8a and 8b			8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶			9		
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			10		
11	Multiply line 6 by 2.9% (.029)			11		
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 58**			12		
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.5). Enter the result here and on **Form 1040, line 27**	13				

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $2,400 **or (b)** your net farm profits[2] were less than $1,733.

Line	Description	Line	Amount	
14	Maximum income for optional methods	14	1,600	00
15	Enter the **smaller** of: two-thirds (⅔) of gross farm income[1] (not less than zero) **or** $1,600. Also include this amount on line 4b above	15		

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $1,733 and also less than 72.189% of your gross nonfarm income[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

Line	Description	Line	Amount	
16	Subtract line 15 from line 14	16		
17	Enter the **smaller** of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17		

[1] From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

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Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040.**

OMB No. 1545-1441

2005

Attachment Sequence No. **54A**

Your name	Occupation in which you incurred expenses	**Social security number**

You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: *You can use the standard mileage rate for 2005* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 40.5¢ (.405)	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	
5	Meals and entertainment expenses: $ ________ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 20.** (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ .... / .... / ....

8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business .... **b** Commuting (see instructions) .... **c** Other ....

9 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

10 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin:

√ See the instructions for line 44 on page 33 to see if you can use this worksheet to figure your tax.

√ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43 . . . . **1.** ______
2. Enter the amount from Form 1040, line 9b . . . . **2.** ______
3. Are you filing Schedule D?
   - ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D, but do not enter less than -0-
   - ☐ **No.** Enter the amount from Form 1040, line 13 } **3.** ______
4. Add lines 2 and 3 . . . . **4.** ______
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0- . . . . **5.** ______
6. Subtract line 5 from line 4. If zero or less, enter -0- . . . . **6.** ______
7. Subtract line 6 from line 1. If zero or less, enter -0- . . . . **7.** ______
8. Enter the **smaller** of:
   - The amount on line 1, or
   - $29,700 if single or married filing separately, $59,400 if married filing jointly or qualifying widow(er), $39,800 if head of household. } . . . . **8.** ______
9. Is the amount on line 7 equal to or more than the amount on line 8?
   - ☐ **Yes.** Skip lines 9 through 11; go to line 12 and check the ‘‘No’’ box.
   - ☐ **No.** Enter the amount from line 7 . . . . **9.** ______
10. Subtract line 9 from line 8 . . . . **10.** ______
11. Multiply line 10 by 5% (.05) . . . . **11.** ______
12. Are the amounts on lines 6 and 10 the same?
    - ☐ **Yes.** Skip lines 12 through 15; go to line 16.
    - ☐ **No.** Enter the **smaller** of line 1 or line 6 . . . . **12.** ______
13. Enter the amount from line 10 (if line 10 is blank, enter -0-) . . . . **13.** ______
14. Subtract line 13 from line 12 . . . . **14.** ______
15. Multiply line 14 by 15% (.15) . . . . **15.** ______
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . **16.** ______
17. Add lines 11, 15, and 16 . . . . **17.** ______
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . **18.** ______
19. **Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44 . . . . **19.** ______

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2005 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2005. Also, enter this amount on Form 1040, line 16a . . . . **1.** ________

2. Enter your cost in the plan at the annuity starting date . . . . **2.** ________

3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . **3.** ________

4. Divide line 2 by the number on line 3 . . . . **4.** ________

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . **5.** ________

6. Enter the amount, if any, recovered tax free in years after 1986 . . . . . . **6.** ________

7. Subtract line 6 from line 2 . . . . **7.** ________

8. Enter the **smaller** of line 5 or line 7 . . . . **8.** ________

9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R . . . . **9.** ________

Table 1 for Line 3 Above

	AND your annuity starting date was—	
IF the age at annuity starting date (see above) was . . .	**before** November 19, 1996, enter on line 3 . . .	**after** November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see above) were . . .	**THEN enter on line 3 . . .**
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

Before you begin:

- √ Complete Form 1040, lines 21 and 23 through 32 if they apply to you.
- √ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).
- √ If you are married filing separately and you lived apart from your spouse for all of 2005, enter "D" to the right of the word "benefits" on line 20a.
- √ Be sure you have read the **Exception** on page 24 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099** . . . . . **1.** ______

2. Enter one-half of line 1 . . . . . **2.** ______

3. Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 . . . . . **3.** ______

4. Enter the amount, if any, from Form 1040, line 8b . . . . . **4.** ______

5. Add lines 2, 3, and 4 . . . . . **5.** ______

6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . **6.** ______

7. Is the amount on line 6 less than the amount on line 5?

☐ **No.** STOP None of your social security benefits are taxable.

☐ **Yes.** Subtract line 6 from line 5 . . . . . **7.** ______

8. If you are:

- Married filing jointly, enter $32,000
- Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2005, enter $25,000
- Married filing separately and you lived with your spouse at any time in 2005, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17

. . . . . **8.** ______

9. Is the amount on line 8 less than the amount on line 7?

☐ **No.** STOP None of your social security benefits are taxable. You do not have to enter any amounts on line 20a or 20b of Form 1040. **But** if you are married filing separately and you **lived apart** from your spouse for all of 2005, enter -0- on line 20b. Be sure you entered "D" to the right of the word "benefits" on line 20a.

☐ **Yes.** Subtract line 8 from line 7 . . . . . **9.** ______

10. Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2005 . . **10.** ______

11. Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11.** ______

12. Enter the **smaller** of line 9 or line 10 . . . . . **12.** ______

13. Enter one-half of line 12 . . . . . **13.** ______

14. Enter the **smaller** of line 2 or line 13 . . . . . **14.** ______

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- . . . . . **15.** ______

16. Add lines 14 and 15 . . . . . **16.** ______

17. Multiply line 1 by 85% (.85) . . . . . **17.** ______

18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17 . . . . . **18.** ______

- Enter the amount from line 1 above on Form 1040, line 20a.
- Enter the amount from line 18 above on Form 1040, line 20b.

TIP *If any of your benefits are taxable for 2005* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

OMB No. 1545-0068

2005

Attachment Sequence No. **21**

Name(s) shown on Form 1040 | **Your social security number**

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.
(If you need more space, use the bottom of page 2.)

1 **(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name — First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2005 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 32 . . . . . **3**

4 Enter your **earned income.** See instructions **4**

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4 . . . **5**

6 Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

7 Enter the amount from Form 1040, line 38 . . . . **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	**But not over**	**Decimal amount is**	**If line 7 is: Over**	**But not over**	**Decimal amount is**
$0—	15,000	.35	$29,000—	31,000	.27
15,000—	17,000	.34	31,000—	33,000	.26
17,000—	19,000	.33	33,000—	35,000	.25
19,000—	21,000	.32	35,000—	37,000	.24
21,000—	23,000	.31	37,000—	39,000	.23
23,000—	25,000	.30	39,000—	41,000	.22
25,000—	27,000	.29	41,000—	43,000	.21
27,000—	29,000	.28	43,000—	No limit	.20

8 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions **9**

10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 . . **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48 . . . . . **11**

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership		12
13	Enter the amount forfeited, if any (see the instructions)		13
14	Subtract line 13 from line 12		14
15	Enter the total amount of **qualified expenses** incurred in 2005 for the care of the **qualifying person(s)**	15	
16	Enter the **smaller** of line 14 or 15	16	
17	Enter your **earned income.** See instructions	17	
18	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18	
19	Enter the **smallest** of line 16, 17, or 18	19	
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-		20
21	Subtract line 20 from line 14	21	
22	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 18)		22
23	**Deductible benefits.** Enter the **smallest** of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)		23
24	Enter the **smaller** of line 19 or 22	24	
25	Enter the amount from line 23	25	
26	**Excluded benefits.** Subtract line 25 from line 24. If zero or less, enter -0-		26
27	**Taxable benefits.** Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"		27

To claim the child and dependent care credit, complete lines 28–32 below.

28	Enter $3,000 ($6,000 if two or more qualifying persons)	28
29	Add lines 23 and 26	29
30	Subtract line 29 from line 28. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2004 expenses in 2005, see the instructions for line 9	30
31	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31
32	Enter the **smaller** of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

OMB No. 1545-0068

2005

Attachment Sequence No. 21

Name(s) shown on Form 1040 | Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.
(If you need more space, use the bottom of page 2.)

1	**(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2005 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 32 . . . . . **3**

4 Enter your **earned income.** See instructions **4**

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4 . . . . **5**

6 Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

7 Enter the amount from Form 1040, line 38 . . . . **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0—15,000		.35	$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

8 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions **9**

10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 . . **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48 . . . . . **11**

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
13	Enter the amount forfeited, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15	Enter the total amount of **qualified expenses** incurred in 2005 for the care of the **qualifying person(s)**	15	
16	Enter the **smaller** of line 14 or 15	16	
17	Enter your **earned income.** See instructions	17	
18	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18	
19	Enter the **smallest** of line 16, 17, or 18	19	
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	20	
21	Subtract line 20 from line 14	21	
22	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 18)	22	
23	**Deductible benefits.** Enter the **smallest** of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the **smaller** of line 19 or 22	24	
25	Enter the amount from line 23	25	
26	**Excluded benefits.** Subtract line 25 from line 24. If zero or less, enter -0-	26	
27	**Taxable benefits.** Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27	

To claim the child and dependent care credit, complete lines 28–32 below.

28	Enter $3,000 ($6,000 if two or more qualifying persons)	28	
29	Add lines 23 and 26	29	
30	Subtract line 29 from line 28. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2004 expenses in 2005, see the instructions for line 9	30	
31	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31	
32	Enter the **smaller** of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32	

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-1326

2005

Attachment Sequence No. **34A**

Name shown on Form 1040 | **Your social security number**

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ▶ ____________, and ended (see instructions) ▶ ____________.

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during—
{ 2005 **or**
any other period of 12 months in a row starting or ending in 2005? } . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ▶ ____________ through ▶ ____________.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)

5 Your occupation

6 Employer's name

7 Employer's U.S. address (including ZIP code)

8 Employer's foreign address

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐

b A foreign business . . . . . ☐

c Other (specify) ▶ ____________ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ ____________

b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ ____________

11a List your tax home(s) during 2005 and date(s) established. ▶ ____________

b Of what country are you a citizen/national? ▶

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2005.

12

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	$80,000	00
14	Enter the number of days in your qualifying period that fall within 2005 . 14 ____ days			
15	Did you enter 365 on line 14? ☐ **Yes.** Enter "1.000." ☐ **No.** Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	× .	
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2005 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . ▶	18		

SCHEDULE EIC (Form 1040A or 1040)	Earned Income Credit	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	Qualifying Child Information *Complete and attach to Form 1040A or 1040 only if you have a qualifying child.* 1040A 1040 EIC	2005 Attachment Sequence No. 43

Name(s) shown on return | **Your social security number**

Before you begin: See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information	Child 1	Child 2
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 1986, skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 1986, skip lines 4a and 4b; go to line 5.*
4 If the child was born before 1987— **a** Was the child under age 24 at the end of 2005 and a student?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue*
b Was the child permanently and totally disabled during any part of 2005?	☐ **Yes.** *Continue* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)		
6 Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter "7." • If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	________ months *Do not enter more than 12 months.*	________ months *Do not enter more than 12 months.*

TIP You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2005, **and (b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit (EIC).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Qualifying Child

A qualifying child is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 19 at the end of 2005

or

Under age 24 at the end of 2005 and a student

or

any age and permanently and totally disabled

AND

who . . .

Lived with you in the United States for more than half of 2005. If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 41 of the Form 1040A instructions or page 44 of the Form 1040 instructions.

CAUTION

If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions.

Do you want part of the EIC added to your take-home pay in 2006? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to *www.irs.gov.*

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

1040A
1040
EIC

OMB No. 1545-0074

2005

Attachment Sequence No. **43**

Name(s) shown on return | **Your social security number**

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Qualifying Child Information	Child 1	Child 2
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 1986, skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 1986, skip lines 4a and 4b; go to line 5.*
4 If the child was born before 1987— **a** Was the child under age 24 at the end of 2005 and a student?	☐ **Yes.** ***Go to line 5.*** ☐ **No.** ***Continue***	☐ **Yes.** ***Go to line 5.*** ☐ **No.** ***Continue***
b Was the child permanently and totally disabled during any part of 2005?	☐ **Yes.** ***Continue*** ☐ **No.** The child is not a qualifying child.	☐ **Yes.** ***Continue*** ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)		
6 Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter "7." • If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	_______ months *Do not enter more than 12 months.*	_______ months *Do not enter more than 12 months.*

TIP

You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2005, **and** **(b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit (EIC).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Qualifying Child

A qualifying child is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 19 at the end of 2005
or
Under age 24 at the end of 2005 and a student
or
any age and permanently and totally disabled

AND

who . . .

Lived with you in the United States for more than half of 2005. If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 41 of the Form 1040A instructions or page 44 of the Form 1040 instructions.

CAUTION

If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions.

Do you want part of the EIC added to your take-home pay in 2006? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to *www.irs.gov.*

Worksheet A—Earned Income Credit (EIC)—Lines 66a and 66b

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B that begins on page 50.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 47. **1** ______

2. Look up the amount on line 1 above in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **2** ______

If line 2 is zero, STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

3. Enter the amount from Form 1040, line 38. **3** ______

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than $6,550 ($8,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $14,400 ($16,400 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **5** ______

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

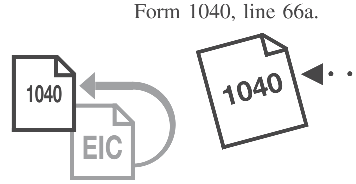
Your Earned Income Credit

6. This is your earned income credit. **6** ______

Enter this amount on Form 1040, line 66a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION

If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

Need more information or forms? See page 7.

Worksheet B—Earned Income Credit (EIC)—Lines 66a and 66b

Keep for Your Records

Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. **1a** ____

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. + **1b** ____

c. Combine lines 1a and 1b. = **1c** ____

d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. − **1d** ____

e. Subtract line 1d from 1c. = **1e** ____

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.

a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. **2a** ____

b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9*. + **2b** ____

c. Combine lines 2a and 2b. = **2c** ____

*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. **3** ____

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 47. **4a** ____

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** **4b** ____

If line 4b is zero or less, STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

5. If you have:

- 2 or more qualifying children, is line 4b less than $35,263 ($37,263 if married filing jointly)?
- 1 qualifying child, is line 4b less than $31,030 ($33,030 if married filing jointly)?
- No qualifying children, is line 4b less than $11,750 ($13,750 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

☐ **No.** STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

Worksheet B—*Continued from page 50*

Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 50. | **6** |

7. Look up the amount on line 6 above in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | **7** |

If line 7 is zero, STOP You cannot take the credit. Put “No” on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38. | **8** | 25,788

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered “No” on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than $6,550 ($8,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $14,400 ($16,400 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | **10** |
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

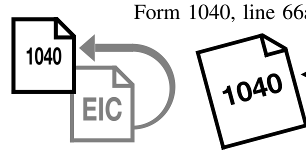
Your Earned Income Credit

11. **This is your earned income credit.** | **11** |

Enter this amount on Form 1040, line 66a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.*

Worksheet A—Earned Income Credit (EIC)—Lines 66a and 66b

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Do not use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B that begins on page 50.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 47. **1** ______

2. Look up the amount on line 1 above in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **2** ______

If line 2 is zero, STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

3. Enter the amount from Form 1040, line 38. **3** ______

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than $6,550 ($8,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $14,400 ($16,400 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **5** ______

Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

Part 3

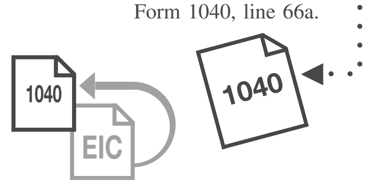
Your Earned Income Credit

6. This is your earned income credit. **6** ______

Enter this amount on Form 1040, line 66a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION

If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

Need more information or forms? See page 7.

Worksheet B—Earned Income Credit (EIC)—Lines 66a and 66b

Keep for Your Records

Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b
c.	Combine lines 1a and 1b.	=	1c
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	−	1d
e.	Subtract line 1d from 1c.	=	1e

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.

a.	Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a
b.	Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9*.	+	2b
c.	Combine lines 2a and 2b.	=	2c

*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

3.	Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a.	Enter your earned income from Step 5 on page 47.	4a
b.	Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**	4b

If line 4b is zero or less, STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

5. If you have:

- 2 or more qualifying children, is line 4b less than $35,263 ($37,263 if married filing jointly)?
- 1 qualifying child, is line 4b less than $31,030 ($33,030 if married filing jointly)?
- No qualifying children, is line 4b less than $11,750 ($13,750 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

☐ **No.** STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

Worksheet B—*Continued from page 50*

Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 50. **6** ______

7. Look up the amount on line 6 above in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **7** ______

If line 7 is zero, STOP You cannot take the credit. Put "No" on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38. **8** 25,788

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than $6,550 ($8,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $14,400 ($16,400 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 52–57 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **10** ______

Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

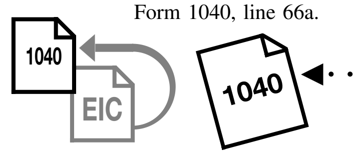
Your Earned Income Credit

11. This is your earned income credit. **11** ______

Enter this amount on Form 1040, line 66a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION

If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

Child Tax Credit Worksheet—Line 52

Keep for Your Records

CAUTION

- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2005 and meet the other requirements listed on page 41.
- **Do not** use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children: ________ × $1,000. Enter the result. **1** ______

2. Enter the amount from Form 1040, line 46. **2** ______

3. Add the amounts from Form 1040:

Line 47 ________

Line 48 + ________

Line 49 + ________

Line 50 + ________

Line 51 + ________ Enter the total. **3** ______

4. Are the amounts on lines 2 and 3 the same?

☐ **Yes.** STOP
You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 3 from line 2. **4** ______

5. Is the amount on line 1 more than the amount on line 4?

☐ **Yes.** Enter the amount from line 4. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 1.

This is your child tax credit. **5** ______

Enter this amount on Form 1040, line 52.

1040

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 68, if you answered "Yes" on line 4 **or** line 5 above.

- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.

Child Tax Credit Worksheet—Line 52

Keep for Your Records

CAUTION

- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2005 and meet the other requirements listed on page 41.
- **Do not** use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972.

1. Number of qualifying children: ________ × $1,000. Enter the result. **1** ______

2. Enter the amount from Form 1040, line 46. **2** ______

3. Add the amounts from Form 1040:

Line 47 ________

Line 48 + ________

Line 49 + ________

Line 50 + ________

Line 51 + ________ Enter the total. **3** ______

4. Are the amounts on lines 2 and 3 the same?

☐ **Yes.** STOP
You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 3 from line 2. **4** ______

5. Is the amount on line 1 more than the amount on line 4?

☐ **Yes.** Enter the amount from line 4. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 1.

This is your child tax credit. **5** ______

Enter this amount on Form 1040, line 52.

1040

TIP You may be able to take the **additional child tax credit** on Form 1040, line 68, if you answered "Yes" on line 4 **or** line 5 above.

- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

1040
1040A
8812

Complete and attach to Form 1040 or Form 1040A.

OMB No. 1545-1620

2005

Attachment
Sequence No. **47**

Name(s) shown on return | **Your social security number**

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . .		**1**	
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33 . . .		**2**	
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . .		**3**	
4a	Earned income (see instructions on back) . . .	**4a**		
b	Nontaxable combat pay from Form(s) W-2, box 12, with code Q. If married filing jointly, include your spouse's amounts with yours. . . . **4b**			
5	Is the amount on line 4a more than $11,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $11,000 from the amount on line 4a. Enter the result .	**5**		
6	Multiply the amount on line 5 by 15% (.15) and enter the result . . .		**6**	

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, **stop;** you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . .	**7**		
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. **1040A filers:** Enter -0-.	**8**		
9	Add lines 7 and 8 . . .	**9**		
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 67. **1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).	**10**		
11	Subtract line 10 from line 9. If zero or less, enter -0- . . .		**11**	
12	Enter the **larger** of line 6 or line 11 . . .		**12**	

Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

13	**This is your additional child tax credit** . . .	**13**	

1040
1040A

Enter this amount on Form 1040, line 68, or Form 1040A, line 42.

Instructions

Purpose of Form

Use Form 8812 to figure your additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

Who Should Use Form 8812

First, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 52, or Form 1040A, line 33. If you meet the condition given in the *TIP* at the end of your Child Tax Credit Worksheet, use Form 8812 to see if you can take the additional child tax credit.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them. But if the refund you receive because of the additional child tax credit is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

Earned Income

To figure the amount to include on line 4a, answer the four questions below. Also, see *Nontaxable combat pay* next.

Nontaxable combat pay. Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2005. This amount should be shown in box 12 of your Form(s) W-2 with code Q.

Nontaxable combat pay received in 2005 must be included in earned income for purposes of the additional child tax credit. If you, or your spouse if filing jointly, did not elect to include nontaxable combat pay in earned income when figuring the earned income credit (EIC) on Form 1040, line 66a, or Form 1040A, line 41a, or if you are not taking the EIC, add any nontaxable combat pay not included in your earned income figured in question 2 or 4 on this page. Enter the total on Form 8812, line 4a.

---

1. Did you, or your spouse if filing jointly, have net earnings from self-employment and use either optional method to figure those net earnings?

☐ **No.** Go to question 2.

☐ **Yes.** Use Pub. 972 to figure the amount to enter on Form 8812, line 4a.

2. Are you taking the earned income credit (EIC) on Form 1040, line 66a, or Form 1040A, line 41a?

☐ **Yes.** Use the following chart to find the amount to enter on Form 8812, line 4a.

IF you are filing Form . . .	AND you completed . . .	THEN enter on Form 8812, line 4a, the amount from . . .
1040	Worksheet B on page 46 of your 1040 instructions	Worksheet B, line 4b*, **
	Step 5 on page 43 of your 1040 instructions (but not Worksheet B)	Step 5, Earned Income **
1040A	Step 5 on page 41 of your 1040A instructions	Step 5, Earned Income **

* If you were a member of the clergy, subtract the following from the amount on line 4b: (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

** If applicable, add to this amount the amount described in *Nontaxable combat pay* above.

☐ **No.** **1040 filers:** Go to question 3.
1040A filers: Skip question 3 and go to question 4.

3. Were you, or your spouse if filing jointly, self-employed, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

☐ **No.** Go to question 4.

☐ **Yes.** Use Pub. 972 to figure the amount to enter on Form 8812, line 4a.

4. Does the amount on line 7 of Form 1040 or Form 1040A include any of the following amounts?

- Taxable scholarship or fellowship grants not reported on a Form W-2.
- Amounts received for work performed while an inmate in a penal institution (enter "PRI" and the amount received in the space next to line 7 of Form 1040 or 1040A).
- Amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount received in the space next to line 7 of Form 1040 or 1040A). This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.
- Amounts from Form 2555, line 41, or Form 2555-EZ, line 18.

☐ **No.** Enter the amount from line 7 of Form 1040 or Form 1040A on Form 8812, line 4a. (If applicable, add to this amount the amount described in *Nontaxable combat pay* on this page.)

☐ **Yes.** Subtract the total of those amounts from the amount on line 7 of Form 1040 or Form 1040A. (If an amount is included in more than one of the above categories, include it only once in figuring the total amount to subtract.) Enter the result on Form 8812, line 4a. (If applicable, add to this amount the amount described in *Nontaxable combat pay* on this page.)

Railroad Employees

If you worked for a railroad, include the following taxes in the total on Form 8812, line 7.

- Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your Form(s) W-2 and identified as "Tier 1 tax."
- If you were an employee representative, 50% of the total tier 1 tax and tier 1 Medicare tax you paid for 2005.

1040A Filers

If you, or your spouse if filing jointly, had more than one employer for 2005 and total wages of over $90,000, figure any excess social security and tier 1 railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 43. Include any excess on Form 8812, line 10.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 6 min.; **Learning about the law or the form,** 9 min.; **Preparing the form,** 29 min.; **Copying, assembling, and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040A.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(Hope and Lifetime Learning Credits)

► See instructions.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2005

Attachment Sequence No. 50

Name(s) shown on return | Your social security number

Caution: *You* ***cannot*** *take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the* ***same student*** *in the same year.*

Part I Hope Credit. Caution: *You* *cannot* *take the Hope credit for more than* 2 *tax years for the* *same student.*

1	(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than $2,000 for each student.	(d) Enter the smaller of the amount in column (c) or $1,000	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)

2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . ► **2**

Part II Lifetime Learning Credit

3	**Caution:** *You* ***cannot*** *take the Hope credit and the lifetime learning credit for the* ***same student*** *in the same year.*	(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)

4 Add the amounts on line 3, column (c), and enter the total **4**

5 Enter the **smaller** of line 4 or $10,000 . . . . **5**

6 Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III . . ► **6**

Part III Allowable Education Credits

7 Tentative education credits. Add lines 2 and 6 . . . . **7**

8 Enter: $107,000 if married filing jointly; $53,000 if single, head of household, or qualifying widow(er) **8**

9 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **9**

10 Subtract line 9 from line 8. If zero or less, **stop;** you cannot take any education credits **10**

11 Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er) **11**

12 If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . **12** × .

13 Multiply line 7 by line 12 . . . . ► **13**

14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . **14**

15 Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30 . . . . **15**

16 Subtract line 15 from line 14. If zero or less, **stop;** you cannot take any education credits . . . . ► **16**

17 **Education credits.** Enter the **smaller** of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 . . . . ► **17**

* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

General Instructions

What's New

Change to computation of Hope Credit. To simplify Part I, the order of the operations in computing the Hope credit has been changed. See *Specific Instructions, Part I,* and follow the instructions to correctly figure the Hope credit.

Purpose of Form

Use Form 8863 to figure and claim your education credits. The education credits are:

- The Hope credit, and
- The lifetime learning credit.

Who Can Take the Credits

You may be able to take the credits if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The credits are based on the amount of qualified education expenses paid for the student in 2005 for academic periods beginning in 2005 and the first 3 months of 2006.

CAUTION

Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-Free Educational Assistance and Refunds of Qualified Education Expenses *on this page.*

Note. If a student is claimed as a dependent on another person's tax return, only the person who claims the student as a dependent can claim the credits for the student's qualified education expenses. If a student is not claimed as a dependent on another person's tax return, only the student can claim the credits.

Generally, qualified education expenses paid on behalf of the student by someone other than the student (such as a relative) are treated as paid by the student. Also, qualified education expenses paid (or treated as paid) by a student who is claimed as a dependent on your tax return are treated as paid by you. Therefore, you are treated as having paid expenses that were paid from your dependent student's earnings, gifts, inheritances, savings, etc.

You cannot take the education credits if any of the following apply.

- You are claimed as a dependent on another person's tax return, such as your parent's return (but see the *Note* above).
- Your filing status is married filing separately.
- Your adjusted gross income on Form 1040, line 38, or Form 1040A, line 22, is (a) $107,000 or more if married filing jointly, or (b) $53,000 or more if single, head of household, or qualifying widow(er).
- You are taking a deduction for tuition and fees on Form 1040, line 34, or Form 1040A, line 19, for the same student.
- You (or your spouse) were a nonresident alien for any part of 2005 and the nonresident alien did not elect to be treated as a resident alien.

Additional Information

See Pub. 970, Tax Benefits for Education, for more information about these credits.

Rules That Apply to Both Credits

Qualified Education Expenses

Generally, qualified education expenses are amounts paid in 2005 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Qualified education expenses do not include amounts paid for:

- Room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses.
- Course-related books, supplies, equipment, and nonacademic activities, except for fees required to be paid to the institution as a condition of enrollment or attendance.
- Any course or other education involving sports, games, or hobbies, or any noncredit course, unless such course or other education is part of the student's degree program or (for the lifetime learning credit only) helps the student to acquire or improve job skills.

If you or the student take a deduction for higher education expenses, such as on Schedule A or Schedule C (Form 1040), you cannot use those expenses when figuring your education credits.

CAUTION

Any qualified expenses used to figure the education credits cannot be taken into account in determining the amount of a distribution from a Coverdell ESA or a qualified tuition program that is excluded from gross income.

Tax-Free Educational Assistance and Refunds of Qualified Education Expenses

Tax-free educational assistance includes a tax-free scholarship or Pell grant or tax-free employer-provided educational assistance. See Pub. 970 for specific information.

You must reduce the total of your qualified education expenses by any tax-free educational assistance and by any refunds of your expenses. If the refund or tax-free assistance is received in the same year in which the expenses were paid or in the following year before you file your tax return, reduce your qualified education expenses by the amount received and figure your education credits using the reduced amount of qualified expenses. If the refund or tax-free assistance is received after you file your return for the year in which the expenses were paid, you must figure the amount by which your education credits would have been reduced if the refund or tax-free assistance had been received in the year for which you claimed the education credits. Include that amount as an additional tax for the year the refund or tax-free assistance was received on the tax line of your 2005 tax return (Form 1040, line 44, or Form 1040A, line 28). Enter the amount and "ECR" next to that line.

Example. You paid $8,000 tuition and fees in December 2004, and your child began college in January 2005. You filed your 2004 tax return on February 2, 2005, and claimed a lifetime learning credit of $1,600. After you filed your return, your child dropped two courses and you received a refund of $1,400. You must refigure your 2004 lifetime learning credit using $6,600 of qualified expenses instead of $8,000. The refigured credit is $1,320. You must include the difference of $280 on your 2005 Form 1040, line 44, or Form 1040A, line 28.

Prepaid Expenses

Qualified education expenses paid in 2005 for an academic period that begins in the first 3 months of 2006 can be used in figuring your 2005 education credits. For example, if you pay $2,000 in December 2005 for qualified tuition for the 2006 winter quarter that begins in January 2006, you can use that $2,000 in figuring your 2005 education credits (if you meet all the other requirements).

CAUTION

You cannot use any amount paid in 2004 or 2006 to figure your 2005 education credits.

Eligible Educational Institution

An eligible educational institution is generally any accredited public, nonprofit, or proprietary (private) college, university, vocational school, or other postsecondary institution. Also, the institution must be eligible to participate in a student aid program administered by the Department of Education. Virtually all accredited postsecondary institutions meet this definition.

Specific Instructions

Part I
Hope Credit

You may be able to take a credit of up to $1,500 for qualified education expenses (defined earlier) paid for each student who qualifies for the Hope credit. You can take the Hope credit for a student if all of the following apply.

- As of the beginning of 2005, the student had not completed the first 2 years of postsecondary education (generally, the freshman and sophomore years of college), as determined by the eligible educational institution. For this purpose, do not include academic credit awarded solely because of the student's performance on proficiency examinations.
- The student was enrolled in 2005 in a program that leads to a degree, certificate, or other recognized educational credential.
- The student was taking at least one-half the normal full-time workload for his or her course of study for at least one academic period beginning in 2005.
- The Hope credit was not claimed for that student's expenses in more than one prior tax year.
- The student has not been convicted of a felony for possessing or distributing a controlled substance.

TIP *If a student does not meet all of the above conditions, you may be able to take the lifetime learning credit for part or all of that student's qualified education expenses instead.*

Line 1

Complete columns (a) through (f) on line 1 for each student who qualifies for and for whom you elect to take the Hope credit.

Note. If you have more than three students who qualify for the Hope credit, enter "See attached" next to line 1 and attach a statement with the required information for each additional student. Include the amounts from line 1, column (f), for all students in the total you enter on line 2.

Column (c)

For each student, enter the amount of qualified education expenses remaining after reduction by certain tax-free amounts and refunds, as explained earlier. The expenses must have been paid for the student in 2005 for academic periods beginning after 2004 but before April 1, 2006, as explained under *Prepaid Expenses.* If the student's expenses are more then $2,000, enter $2,000. You may use the worksheet on this page to figure the correct amount to enter in column (c).

Qualified Education Expenses Worksheet
(Do a separate worksheet for each student)

1. Total qualified education expenses ________

2. Less adjustments:

- **a.** Tax-free educational assistance ________
- **b.** Refunds of qualified education expenses ________
- **c.** Other adjustments (see Pub. 970) ________

3. Total adjustments (add lines 2a–2c) ________

4. Qualified education expenses (subtract line 3 from line 1 (enter on Form 8863, Part I or II, column (c)) ________

Part II
Lifetime Learning Credit

The maximum lifetime learning credit for 2005 is $2,000, regardless of the number of students.

CAUTION *You cannot take the lifetime learning credit for any student for whom you are taking the Hope credit.*

Line 3

Complete columns (a) through (c) for each student for whom you are taking the lifetime learning credit.

Note. If you are taking the lifetime learning credit for more than three students, enter "See attached" next to line 3 and attach a statement with the required information for each additional student. Include the amounts from line 3, column (c), for all students in the total you enter on line 4.

Column (c)

For each student, enter the amount of qualified education expenses remaining after reduction by certain tax-free amounts and refunds, as explained earlier. The expenses must have been paid for the student in 2005 for academic periods beginning after 2004 but before April 1, 2006, as explained under *Prepaid Expenses.* You may use the worksheet on this page to figure the correct amount to enter in column (c).

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 12 min.; **Learning about the law or the form,** 8 min.; **Preparing the form,** 32 min.; **Copying, assembling, and sending the form to the IRS,** 33 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040A.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► **Attach to Form 1040 or Form 1040A.**
► **See instructions on back.**

OMB No. 1545-1805

2005

Attachment Sequence No. **129**

Name(s) shown on return	**Your social security number**

CAUTION

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than $25,000 ($37,500 if head of household; $50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1988, **(b)** is claimed as a dependent on someone else's 2005 tax return, or **(c)** was a **student** (see instructions).

			(a) You		**(b) Your spouse**
1	Traditional and Roth IRA contributions for 2005. **Do not** include rollover contributions	1			
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions)	2			
3	Add lines 1 and 2	3			
4	Certain distributions received **after** 2002 and **before** the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4			
5	Subtract line 4 from line 3. If zero or less, enter -0-	5			
6	In each column, enter the **smaller** of line 5 or $2,000	6			
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit			7	
8	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	8			
9	Enter the applicable decimal amount shown below:			9	X .

If line 8 is—		**And your filing status is—**		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$15,000	.5	.5	.5
$15,000	$16,250	.5	.5	.2
$16,250	$22,500	.5	.5	.1
$22,500	$24,375	.5	.2	.1
$24,375	$25,000	.5	.1	.1
$25,000	$30,000	.5	.1	.0
$30,000	$32,500	.2	.1	.0
$32,500	$37,500	.1	.1	.0
$37,500	$50,000	.1	.0	.0
$50,000	---	.0	.0	.0

Note: *If line 9 is zero,* ***stop****; you cannot take this credit.*

10	Multiply line 7 by line 9			10	
11	Enter the amount from Form 1040, line 46, or Form 1040A, line 28	11			
12	Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31	12			
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit			13	
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32			14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit.

TIP *This credit can be claimed in addition to any IRA deduction claimed on Form 1040, line 32, or Form 1040A, line 17.*

Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA, (b) elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, (c) voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the Federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies:

- The amount on Form 1040, line 38, or Form 1040A, line 22, is more than $25,000 ($37,500 if head of household; $50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student.

You were a student if during any 5 months of 2005 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

Specific Instructions

Column (b)

Complete column (b) only if you are filing a joint return.

Line 2

Include on line 2 any of the following amounts.

- Elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan.
- Voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the Federal Thrift Savings Plan).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2005.

Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2002 and before the due date of your 2005 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs.
- 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans.
- Qualified retirement plans as defined in section 4974(c) (including the Federal Thrift Savings Plan).

Do not include any:

- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
- Distributions from your IRA (other than a Roth IRA) rolled over to your Roth IRA.
- Loans from a qualified employer plan treated as a distribution.
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
- Distributions of contributions made during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).

If you are filing a joint return, include both spouses' amounts in both columns.

Exception. Do not include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse did not file a joint return for the year the distribution was received.

Example. You received a distribution of $5,000 from a qualified retirement plan in 2005. Your spouse received a distribution of $2,000 from a Roth IRA in 2003. You and your spouse file a joint return in 2005, but did not file a joint return in 2003. You would include $5,000 in column (a) and $7,000 in column (b).

Line 7

Add the amounts from line 6 columns (a) and (b), and enter the total.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 19 min.; **Learning about the law or the form,** 9 min.; **Preparing the form,** 29 min.; **Copying, assembling, and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040A.

2005 Form 1040-V

Department of the Treasury
Internal Revenue Service

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on line 75 of your 2005 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the **"United States Treasury."** Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2005 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.
- To help process your payment, enter the amount on the right side of your check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX—" or "$ XXX $\frac{XX}{100}$").

How To Send In Your 2005 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2005 tax return, payment, and Form 1040-V in the envelope that came with your 2005 Form 1040 instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the Internal Revenue Service at the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and mail Form 1040-V will vary depending on individual circumstances. The estimated average time is 12 minutes. If you have comments about the accuracy of this time estimate or suggestions for making Form 1040-V simpler, we would be happy to hear from you. See the Instructions for Form 1040.

Cat. No. 20975C

▼ Detach Here and Mail With Your Payment and Return ▼

Form **1040-V**
Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

► **Do not staple or attach this voucher to your payment or return.**

OMB No. 1545-0074

2005

1 Your social security number (SSN)	2 If a joint return, SSN shown second on your return	3 **Amount you are paying by check or money order**	Dollars	Cents

4 Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street)	Apt. no.
City, town or post office, state, and ZIP code	

Cat. No. 20975C

IF you live in . . .	THEN use this address if you: Prepared your own return . . .	Used a paid preparer . . .
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Atlanta, GA 39901-0102	P.O. Box 105017 Atlanta, GA 30348-5017
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0102	P.O. Box 37002 Hartford, CT 06176-0002
District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255-0102	P.O. Box 80101 Cincinnati, OH 45280-0001
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Austin, TX 73301-0102	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Ohio, Oregon, Utah, Virginia, Washington, Wyoming	Fresno, CA 93888-0102	P.O. Box 7704 San Francisco, CA 94120-7704
Connecticut, Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999-0102	P.O. Box 970011 St. Louis, MO 63197-0011
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	Philadelphia, PA 19255-0215 USA	P.O. Box 80111 Cincinnati, OH 45280-0011

* Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.